

## **103 KAR 27:020. Blueprints and copies.**

RELATES TO: KRS 139.010, 139.200

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of Kentucky tax laws. This administrative regulation interprets the sales and use tax law as it relates to the production of blueprints and other copied documents.

Section 1. The sale of copies, stock blueprints, and products of a similar nature constitute a retail sale of tangible personal property or digital property, and the tax shall apply to the total charge for these products. This treatment shall apply regardless of whether the product is produced to the special order of the customer, the product is made from materials furnished by the customer, or the product is made from materials furnished by the retailer. (SU-89; 1 Ky.R. 230; eff. 1-8-1975; TAm eff. 5-20-2009; TAm eff. 6-22-2016; Crt eff. 1-28-2020; 46 Ky.R. 1922, 2390; eff. 6-2-2020.)